



Illinois Department of Revenue
Schedule 4255 Recapture of Investment Tax Credits
 Attach to Form IL-1040, IL-1120, IL-1065,
 IL-1120-ST, IL-1041, or IL-990-T.

IL Attachment No. 4

Enter your name as shown on your return.

Enter your Social Security number (SSN) or federal employer identification number (FEIN).

The property you are reporting on Steps 1 through 4 of this schedule was placed in service during the tax year ending: _____
 Month Year

Step 1: Figure your Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture

A	B	C	D	E	F	G	H
Date property placed in service in Illinois Month Year	Date property became disqualified Month Year	Description of qualified property	Reason for disqualification	Original basis	Name of enterprise zone or river edge redevelopment zone	Credit rate	Disqualified credit amount (Col. E x Col. G)
1 a	___/___	___/___	_____	_____	_____	_____	_____
b	___/___	___/___	_____	_____	_____	_____	_____
c	___/___	___/___	_____	_____	_____	_____	_____
d	___/___	___/___	_____	_____	_____	_____	_____
e	___/___	___/___	_____	_____	_____	_____	_____
f	___/___	___/___	_____	_____	_____	_____	_____

2 Add Column H, Lines 1a through 1f. Enter the Column H total on Line 11, Column A. 2 _____

Step 2: Figure your High Impact Business Investment Credit recapture

A	B	C	D	E	F	G	H
Date property placed in service in Illinois Month Year	Date property became disqualified Month Year	Description of qualified property	Reason for disqualification	Original basis	Name of the foreign trade zone/ sub-zone	Credit rate	Disqualified credit amount (Col. E x Col. G)
3 a	___/___	___/___	_____	_____	_____	.005	_____
b	___/___	___/___	_____	_____	_____	.005	_____
c	___/___	___/___	_____	_____	_____	.005	_____
d	___/___	___/___	_____	_____	_____	.005	_____
e	___/___	___/___	_____	_____	_____	.005	_____
f	___/___	___/___	_____	_____	_____	.005	_____

4 Add Column H, Lines 3a through 3f. Enter the Column H total on Line 11, Column B. 4 _____

Step 3: Figure your REV Illinois Investment Credit recapture

A	B	C	D	E	F	G	H
Date property placed in service in Illinois Month Year	Date property became disqualified Month Year	Description of qualified property	Reason for disqualification	Original basis	Location of REV Illinois Project	Credit rate	Disqualified credit amount (Col. E x Col. G)
5 a	___/___	___/___	_____	_____	_____	.005	_____
b	___/___	___/___	_____	_____	_____	.005	_____
c	___/___	___/___	_____	_____	_____	.005	_____
d	___/___	___/___	_____	_____	_____	.005	_____
e	___/___	___/___	_____	_____	_____	.005	_____
f	___/___	___/___	_____	_____	_____	.005	_____

6 Add Column H, Lines 5a through 5f. Enter the Column H total on Line 11, Column C. 6 _____



Step 4: Figure your Replacement Tax Investment Credit recapture

	A	B	C	D	E	F	G
	Date property placed in service in Illinois Month Year	Date property became disqualified Month Year	Description of qualified property	Reason for disqualification	Original basis	Credit rate	Disqualified credit amount (Col. E x Col. F)
7 a	___/___	___/___	_____	_____	_____	_____	_____
b	___/___	___/___	_____	_____	_____	_____	_____
c	___/___	___/___	_____	_____	_____	_____	_____
d	___/___	___/___	_____	_____	_____	_____	_____
e	___/___	___/___	_____	_____	_____	_____	_____
f	___/___	___/___	_____	_____	_____	_____	_____

8 Add Column G, Lines 7a through 7f. Enter the Column G total on Line 11, Column D. 8 _____

Step 5: Figure your total Enterprise Zone Investment Credit, or River Edge Redevelopment Zone Investment Credit, High Impact Business Investment Credit, REV Illinois Investment Credit, and Replacement Tax Investment Credit recapture amount

	A	B	C	D
	Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	High Impact Business Investment Credit recapture	REV Illinois Investment Credit recapture	Replacement Tax Investment Credit recapture
9 Enter the total basis of all your property. See instructions.	9 _____	_____	_____	_____
10 Enter the amount of your original credit. See instructions.	10 _____	_____	_____	_____
11 Enter the total disqualified credit amounts from Steps 1, 2, 3, and 4.	11 _____	_____	_____	_____
12 Subtract Line 11 from Line 10. This is your adjusted credit.	12 _____	_____	_____	_____
13 Enter your original tax amount. See instructions.	13 _____	_____	_____	_____
14 Enter the lesser of Line 10 or Line 13. This is the amount of credit you previously used.	14 _____	_____	_____	_____
15 Subtract Line 12 from Line 14. If the result is negative, enter zero.	15 _____	_____	_____	_____
16 Enter the amount of recapture from any other Schedule 4255 filed this year. See instructions.	16 _____	_____	_____	_____
17 Distributive share of recapture from partnerships and S corporations from Schedule(s) K-1-P.	17 _____	_____	_____	_____
18 Add Lines 15, 16, and 17.	18 _____	_____	_____	_____
19 Partnerships and S corporations - Enter the amount from Line 18 that you passed through to your partners or shareholders. See instructions.	19 _____	_____	_____	_____
20 Total Enterprise Zone Investment Credit or River Edge Redevelopment Zone Investment Credit, High Impact Business Investment Credit, REV Illinois Investment Credit, and Replacement Tax Investment Credit recapture. Subtract Line 19 from Line 18. See instructions.	20 _____	_____	_____	_____

Note If you attach multiple Schedules 4255, complete Step 6 only on the last succeeding Schedule 4255 you complete. If you do not have any additional income tax credit recapture amounts, do not complete Step 6.



Step 6: Figure your additional income tax credit recapture amount

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|---|-----------------|
| 21 Enter the amount of Angel Investment Credit claimed for any prior year. See instructions. | 21 _____ |
| 22 Enter the amount of EDGE Credit claimed for any prior year. See instructions. | 22 _____ |
| 23 Enter the amount of New Construction EDGE Credit claimed for any prior year. See instructions. | 23 _____ |
| 24 Enter the amount of Historic Preservation Credit claimed for any prior year. See instructions. | 24 _____ |
| 25 Enter the amount of New Markets Development Credit claimed for any prior year. See instructions. | 25 _____ |
| 26 Enter the distributive share of additional income tax credit recapture from partnerships and S corporations from Schedule(s) K-1-P. | 26 _____ |
| 27 Total income tax credit recapture. Add Lines 21, 22, 23, 24, 25, and 26. See instructions. | 27 _____ |